

**SENATE . . . . . No. 1456**

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The Commonwealth of Massachusetts

PRESENTED BY:

***Barry R. Finegold***

*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act providing for a tax credit to promote the employment of individuals with mental illness or disabilities.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Barry R. Finegold</i>	
<i>Thomas M. Stanley</i>	<i>9th Middlesex</i>
<i>Cory Atkins</i>	<i>14th Middlesex</i>
<i>James B. Eldridge</i>	

**SENATE . . . . . No. 1456**

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By Mr. Finegold, a petition (accompanied by bill, Senate, No. 1456) of Barry R. Finegold, Thomas M. Stanley, Cory Atkins and James B. Eldridge for legislation to provide for a tax credit to promote the employment of individuals with mental illness or disabilities. Revenue.

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The Commonwealth of Massachusetts

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**In the Year Two Thousand Eleven**  
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An Act providing for a tax credit to promote the employment of individuals with mental illness or disabilities.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 SECTION 1. Section 6 of chapter 62 of the General Laws, as appearing in 2008 Official  
2 Edition, is hereby amended by inserting after subsection (q), the following subsection:-

3 (r) A credit shall be allowed against the tax liability imposed by this chapter for  
4 businesses who hire mentally ill or disabled people. For the purposes of this subsection, the term  
5 "businesses" shall include professions, sole proprietorships, trades, businesses, tax-exempt  
6 organizations, or partnerships. The credit shall be of an amount equal to 30 per cent of up to the  
7 first \$6,000 of wages paid during the first year of employment, and 20 per cent of up to the first  
8 \$6,000 of wages paid during the second year of employment. To qualify for such credits, the  
9 business must obtain a determination from the commissioner of the department of mental health  
10 that the individual is a qualified employee with a disability or illness. A tax-exempt organization  
11 may take the credit against state and local taxes withheld or unrelated business taxable income. If

- 12 the credit is more than the tax liability, the unused credit may be carried forward for the next 5
- 13 tax years.